

Headquarters  
Department of the Army  
Washington, DC  
7 November 2014

**Audit**  
**Release of U.S. Army Audit Agency Audit Reports**

**Applicability.** This memorandum applies to Headquarters, Department of the Army and its field operating agencies.

**Proponent and exception authority.** The proponent of this memorandum is the Army Auditor General. The proponent has the authority to approve exceptions or waivers to this memorandum that are consistent with controlling law and regulations. The proponent may delegate this approval authority, in writing, to a division chief within the proponent agency or its direct reporting unit or field operating agency, in the grade of colonel or the civilian equivalent. Activities may request a waiver to this memorandum by providing justification that includes a full analysis of the expected benefits and must include formal review by the activity’s senior legal officer. All waiver requests will be endorsed by the commander or senior leader of the requesting activity and forwarded through their higher headquarters to the policy proponent. Refer to Army Regulation 25-30 for specific guidance.

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**1. Purpose**

This memorandum prescribes policies, responsibilities, and procedures for the release of U.S. Army Audit Agency (USAAA) audit reports to persons or activities outside the Department of the Army.

**2. References**

Required and related publications and prescribed and referenced forms are listed in appendix A.

**3. Explanation of abbreviations and terms**

Abbreviations and special terms used in this memorandum are explained in the glossary.

**4. Responsibilities**

- a. The Army Auditor General has oversight over USAAA. USAAA is responsible for responding to

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\*This memorandum supersedes DA Memo 36-1, dated 22 May 1987.

information requests and releasing published USAAA audit reports. When such reports are requested from sources outside the Department of Defense (DOD), USAAA will use the procedures outlined in paragraph 6 of this memorandum to respond to such requests.

b. Principal officials of Headquarters, Department of the Army are responsible for forwarding to the Army Auditor General all requests received from sources outside the DOD.

## **5. Overview**

An audit report published at the conclusion of an audit usually includes findings, recommendations, and potential monetary benefits along with pertinent comments from each command to which a recommendation was addressed. It also includes the official Army position which will state the Department of the Army's position on findings, recommendations, and estimated potential monetary benefits.

## **6. Policy**

a. *General.* It is the basic policy of USAAA to be as responsive as possible to Freedom of Information Act requests, congressional requests, and other requests that come to the agency. Authority to release agency information related to audit reports to requestors is limited.

(1) USAAA's Office of Counsel is the only office with authority to release information to parties outside of the Army as a result of Freedom of Information Act requests.

(2) The Executive Officer to the Army Auditor General has the authority to respond to congressional requests through or in coordination with the Office of the Chief of Legislative Liaison. The Executive Officer will also coordinate all audit report requests for release to news media under the Freedom of Information Act with the Chief of Public Affairs and furnish the Chief of Public Affairs, upon request and in advance, with copies of audit reports to be released to the news media.

(3) The Program Director, Audit Policy and Coordination has the authority to respond to requests from other Army, DOD, and Government activities.

b. *Release of audit reports to a Department of Defense activity.*

(1) *Unrestricted audit reports.* DOD activities requesting an unrestricted report are directed to the USAAA Extranet Web page (<https://www.aaa.army.mil/reports.htm>) to locate the subject audit report. DOD activities do not have to inform, or make a request to, USAAA's Office of Counsel in this instance. Unrestricted audit reports on the USAAA Extranet are accessible to anyone using a .mil server.

(2) *Restricted audit reports.* DOD activities requesting a restricted audit report must forward their request to USAAA's Office of Counsel at [usarmy.pentagon.hqda-aaa.mbx.counsel1@mail.mil](mailto:usarmy.pentagon.hqda-aaa.mbx.counsel1@mail.mil).

c. *Release of audit reports to activities outside the Department of Defense.* Activities outside DOD must forward their request to USAAA's Office of Counsel at [usarmy.pentagon.hqda-aaa.mbx.counsel1@mail.mil](mailto:usarmy.pentagon.hqda-aaa.mbx.counsel1@mail.mil).

## **Appendix A References**

### **Section I Required Publications**

This section contains no entries.

### **Section II Related Publications**

A related publication is a source of additional information. The user does not have to read a related publication to understand this memorandum. Army publications are available at <http://www.apd.army.mil/>. Department of Defense publications are available at <http://www.dtic.mil/whs/directives/>. United States Codes are available at <http://www.gpo.gov/fdsys/>.

**AR 1-20**

Legislative Liaison

**AR 25-30**

The Army Publishing Program

**AR 25-55**

The Department of the Army Freedom of Information Act Program

**AR 36-2**

Audit Services in the Department of the Army

**AR 340-21**

The Army Privacy Program

**AR 380-5**

Department of the Army Information Security Program

**DOD 5400.7-R**

DOD Freedom of Information Act Program

**DOD Manual 5200.01 Volume 4**

DOD Information Security Program: Controlled Unclassified Information

**5 USC 552**

Freedom of Information Act

**5 USC 552a**

Privacy Act

**Section III**

**Prescribed Forms**

This section contains no entries.

**Section IV**

**Referenced Forms**

This section contains no entries.

## **Glossary**

### **Section I Abbreviations**

#### **AR**

Army regulation

#### **DOD**

Department of Defense

#### **FOUO**

for official use only

#### **USAAA**

U.S. Army Audit Agency

### **Section II Terms**

#### **Restricted Audit Report**

An audit report that contains for official use only (FOUO) information and has FOUO markings applied to the report in accordance with Army Regulation (AR) 380-5, chapter 5, and DOD Manual 5200.01 Volume 4, enclosure 3.

#### **Unrestricted Audit Report**

An audit report that does not contain any FOUO information as defined in AR 380-5, chapter 5, and DOD Manual 5200.01 Volume 4, enclosure 3, and does not have any FOUO markings applied to the report.

### **Section III Special Abbreviations and Terms**

This section contains no entries.

By Order of the Secretary of the Army:

**RAYMOND T. ODIERNO**  
*General, United States Army*  
*Chief of Staff*

Official:

A handwritten signature in black ink, appearing to read "Gerald B. O'Keefe". The signature is written in a cursive style with a large initial "G" and a prominent "B".

**GERALD B. O'KEEFE**  
*Administrative Assistant to the*  
*Secretary of the Army*

Distribution:

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